

| No | ID Paper  | Affiliation                                | Title of Full Paper                                                                                                                                 | Presenter                      | Time        | Room Onsite |
|----|-----------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-------------|-------------|
| 1  | AISAE-015 | Universitas Katolik Indonesia Atma Jaya    | Kebermaknaan Key Audit Matters Bagi Analyst Forecast                                                                                                | Verna Mulyana                  | 08.30-08.50 | R 701       |
| 2  | FACM-013  | Universitas Dirgantara Marsekal Suryadarma | Influence Of Independent Commissioners, Audit Committee, And Managerial Ownership On Roa Of Health Sector Firms Listed On Bei (2019–2023)           | Dian Wijayanti                 | 08.50-09.10 | R 701       |
| 3  | MBA-007   | Universitas Bhayangkara Jakarta Raya       | Peran Pemoderasi Komisaris Independen Dan Pemediasi Kinerja Keuangan Dalam Keterkaitannya Dengan Nilai Perusahaan                                   | Dr. David Pangaribuan,Se, M.Si | 09.10-09.30 | R 701       |
| 4  | FACM-024  | Perbanas Institute                         | Determinants of Audit Delay : Evidence from Indonesian Food and Beverage Manufacturing Firms                                                        | Taufiq Akbar                   | 09.30-09.50 | R 701       |
| 5  | AISAE-006 | Perbanas Institute                         | Does Audit Follow-Up Matter More Than Findings? Evidence From Indonesian Central Government Institutions                                            | Anggaria Resty Dewi            | 09.50-10.10 | R 701       |
| 6  | FACM-005  | Trisakti School of Management              | Extending Stakeholder Theory: The Mediating Role Of Esg In The Relationship Between Internal Stakeholder Pressure And Sustainability Report Quality | Agustin Palupi                 | 08.30-08.50 | R 703       |
| 7  | MBA-009   | Universitas Bhayangkara Jakarta Raya       | Green Accounting: Concept, Theory, Regulation, And Implementation In Indonesia                                                                      | Tutty Nuryati                  | 08.50-09.10 | R 703       |
| 8  | FACM-023  | Institut Bisnis Nusantara                  | The Impact Of Profitability, Free Cash Flow, And Debt Policy On Dividend Policy: Evidence From The Idx Industrial Sector (2019–2024)                | Tiwi Herninta                  | 09.10-09.30 | R 703       |

| No | ID Paper | Affiliation                                                                             | Title of Full Paper                                                                                                                                                                                    | Presenter               | Time        | Room Onsite |
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| 9  | FACM-026 | Universitas Multimedia Nusantara                                                        | EFFECT OF RETURN ON EQUITY, CURRENT RATIO, COMPANY SIZE AND TOTAL ASSET TURNOVER ON EARNINGS PER SHARE (An Empirical Study on Pharmaceutical Manufacturing Companies Listed on the IDX in 2018 – 2022) | Harsono Yoewono         | 09.30-09.50 | R 703       |
| 10 | CSRS-018 | Faculty of Economics and Business, Syarif Hidayatullah State Islamic University Jakarta | The Influence of Green Accounting, Environmental Performance, on Sustainable Development Goals (SDGs) with Corporate Social Responsibility as a Moderation Variable                                    | Nabilah Ika Diyanah     | 08.50-09.10 | R 704       |
| 11 | FACM-031 | Sampoerna University                                                                    | Post-Pandemic Profitability of Indonesian Construction Firms: The Role of Leverage, Liquidity, Firm Size, and Asset Efficiency (2021–2024)                                                             | Rojan Mejia Abenoja     | 09.10-09.30 | R 704       |
| 12 | CSRS-019 | Universitas Islam Negeri Syarif Hidayatullah Jakarta                                    | The Effect Of Environmental, Social, Environmental (Esg), Green Accounting, And Carbon Emission Disclosure On Stock Return                                                                             | Suci Trinopianti Zahra  | 09.30-09.50 | R 704       |
| 13 | MBA-010  | Sampoerna University                                                                    | Career Motivation As A Mediator Between Financial Reward Perception, Job Market Stability And Accounting Career                                                                                        | Marvel Timotius Purnama | 09.50-10.10 | R 704       |
| 14 | FACM-001 | STIE Trisakti                                                                           | The Influence Of Audit, Firm Characteristics, And Ownership Structure On Earnings Quality                                                                                                              | Muhammad Arief Effendi  | 08.30-08.50 | R 705       |
| 15 | FACM-002 | Universitas Pamulang                                                                    | Value Relevance Of Earnings Growth And Free Cash Flow On Stock Returns: Evidence From Indonesian Food And Beverage Firms                                                                               | Puspita Handayani       | 08.50-09.10 | R 705       |

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| 16 | FACM-032 | Universitas Multimedia Nusantara                         | DETERMINAN PERINGKAT OBLIGASI PADA PERUSAHAAN NON KEUANGAN DI BEI YANG DIPERINGKAT                                                                                                                | Rosita Suryaningsih   | 09.10-09.30 | R 705       |
| 17 | CGFA-005 | PERBANAS INSTITUTE                                       | Effect Of Environmental, Social, And Governance Disclosure On Firm Value With Profitability Moderation In Energy Companies Listed On Idx 2021- 2024                                               | Yumeizy Syahputra     | 09.30-09.50 | R 705       |
| 18 | CSRS-004 | Universitas Pamulang                                     | Digital Transformation And Sustainability Performance: The Mediating Role Of Top Management Teams                                                                                                 | Adhitya Putri Pratiwi | 08.30-08.50 | R 706       |
| 19 | CSRS-011 | Trisakti University and Sichuan University               | Beyond Automation: How Ai-Robotic Collaboration Enhances Triple Bottom Line Sustainability In Indonesia                                                                                           | Dading Damas          | 08.50-09.10 | R 706       |
| 20 | ARAE-002 | Universitas Negeri Jakarta                               | The Impact Logical-Mathematical Intelligence And Autonomous Learning On Student'S Learning Outcomes Of Introduction To Accounting Dents' Learning Outcomes In                                     | Ati Sumiati           | 09.10-09.30 | R 706       |
| 21 | CSRS-014 | Institute of Business and Informatics (IBI) Kosgoro 1957 | The Influence Of The Implementation Of The Board Of Directors, Corporate Social Responsibility, And Green Accounting The Profitability Of Food And Beverage Companies Listed On The Idx 2019-2023 | Siti Nabila Setiawan  | 09.30-09.50 | R 706       |
| 22 | CSRS-015 | Universitas Negeri Jakarta                               | The Impact Of Carbon Emission Disclosure, Eco Efficiency, And Environmental Performance On Firm Value                                                                                             | Rahma Chesa           | 09.50-10.10 | R 706       |
| 23 | TRA-009  | Universitas Mercu Buana                                  | The Effect Of Tax Digitalization, Taxpayer Awareness And Service Quality On Motor Vehicle Taxpayer Compliance                                                                                     | Irma Nurmalasari      | 08.30-08.50 | R 707       |

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| 24 | TRA-011   | Universitas Mercu Buana       | The Effect Of Effective Tax Rate, Tunneling Incentive, Debt Covenant And Foreign Ownership On Transfer Pricing                                      | Muhammad Al Ghozali       | 08.50-09.10 | R 707       |
| 25 | TRA-012   | Universitas Mercu Buana       | The Effect Of Political Connection, Executive Characteristics, Family Ownership, And Ceo Narcissism On Tax Avoidance                                | Yuhanik Arfikayani        | 09.10-09.30 | R 707       |
| 26 | TRA-016   | Nasional University           | Trust As A Key Mechanism In Tax Compliance: The Roles Of Tax Fairness And Government Transparency                                                   | Richa Ashyllah Rahmayanti | 09.30-09.50 | R 707       |
| 27 | TRA-022   | Bunda Mulia University        | The Effect Of Debt Covenant, Bonus Mechanism, And Tax Minimization On Transfer Pricing With Firm Size As A Moderator                                | Nabila Felicita           | 09.50-10.10 | R 707       |
| 28 | AISAE-004 | STIE Wiyatamandala            | Kecerdasan Buatan Sebagai Pelindung Terhadap Greenwashing: Meningkatkan Kualitas Audit Dan Integritas Dalam Pelaporan Keuangan Berkelanjutan        | Alfredo Christian         | 08.30-08.50 | R 708       |
| 29 | ARAE-003  | STIE Indonesia Banking School | Pengaruh Motivasi Kualitas, Motivasi Karir, Dan Motivasi Ekonomi Pada Minat Mahasiswa Akuntansi Untuk Mengikuti Pendidikan Profesi Akuntansi (Ppak) | Sparta                    | 08.50-09.10 | R 708       |
| 30 | CIA-004   | Universitas Pelita Harpan     | Kinerja Keuangan Memoderasi Karakteristik Dewan Dan Modal Intelektual Terhadap Keuangan Keberlanjutan                                               | Herlina Lusmeida          | 09.10-09.30 | R 708       |

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| 31 | AISAE-017 | Department of Accounting,<br>Faculty of Business, Sampoerna<br>University | Audit Quality: The Role of Audit Tenure and<br>Audit Committees in Indonesian Construction<br>and Materials Companies                                                                                                                                  | Pauline Angel Luin         | 09.30-09.50 | R 708       |
| 32 | CGFA-004  | Universitas Nasional                                                      | Pengaruh Perubahan Aset Dan Manajemen<br>Laba Terhadap Kecurangan Laporan Keuangan<br>Dengan Corporate Governance Sebagai<br>Variabel Moderasi (Studi Empiris Pada<br>Perusahaan Manufaktur Yang Terdaftar Di<br>Bursa Efek Indonesia Tahun 2022-2024) | Samantha Rucci             | 08.30-08.50 | R 710       |
| 33 | TRA-019   | Universitas Nasional                                                      | Pengaruh Dpr, Roa, Dan Der Terhadap Harga<br>Saham Sektor Pertambangan Terdaftar Di Bei<br>Periode 2021–2024                                                                                                                                           | Asyari                     | 08.50-09.10 | R 710       |
| 34 | CSRS-016  | Universitas Pelita Harapan                                                | Pengaruh Kinerja Environmental, Social, And<br>Governance Terhadap Nilai Perusahaan<br>Dengan Sensitivitas Industri Dan Kepemimpinan<br>Generasi Milenial Sebagai Variabel Moderasi                                                                    | Wijaya<br>Triwacananingrum | 09.10-09.30 | R 710       |
| 35 | CSRS-024  | Institut Bisnis Nusantara                                                 | Dampak Kinerja Lingkungan, Kualitas Laporan<br>Keberlanjutan, Dan Ukuran Perusahaan<br>Terhadap Profitabilitas Sektor Energy Dan Basic<br>Materials                                                                                                    | Evy Roslita                | 09.30-09.50 | R 710       |
| 36 | SA-001    | STEBank Islam Mr. Sjafruddin<br>Prawiranegara                             | Pengaruh Kualitas Layanan Mobile Banking Dan<br>Keamanan Transaksi Terhadap Kepercayaan<br>Nasabah Bank Syariah Indonesia Di Era Digital                                                                                                               | Siti Ziyadatur<br>Rohmah   | 09.50-10.10 | R 710       |
| 37 | AISAE-002 | Matana University                                                         | Pengaruh Kompetensi Digital Auditor Dan<br>Analitik Data Terhadap Kualitas Audit Melalui<br>Sistem Ai Di Jabodetabek                                                                                                                                   | Kristia Katharina          | 08.30-08.50 | R 201       |

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| 38 | CIA-002   | Universitas Pelita Harapan                                          | The Effect Of Green Accounting And Intellectual Capital On Firm Value With Business Strategy As A Moderator                                                                 | Eduard Ary Binsar Naibaho    | 08.50-09.10 | R 201       |
| 39 | CSRS-021  | Department of Accounting, Faculty of Business, Sampoerna University | The Diminishing Effect Of Esg Performance In Taiwanese Companies: Its Relationship With Financial Performance                                                               | Kenny Fernando               | 09.10-09.30 | R 201       |
| 40 | CIA-003   | Universitas Bhayangkara Jakarta Raya                                | Green Accounting: Concept, Theory, Regulation, And Implementation In Indonesia                                                                                              | Nera Marinda Machdar         | 09.30-09.50 | R 201       |
| 41 | AISAE-011 | UIN Syarif Hidayatullah Jakarta                                     | The Effect Of Audit Tenure, Auditor Switching, And Kap Size On Audit Delay With Audit Lowballing As A Moderating Variable (Case Study Of Auditors In The Dki Jakarta Region | Muhammad Fiko Thoriqul Faleh | 11.00-11.20 | R 701       |
| 42 | AISAE-014 | UPNVJ                                                               | Dampak Technostress Dan Pemanfaatan Artificial Intelligence (Ai) Terhadap Kualitas Audit Internal Sebuah Tinjauan Literatur                                                 | Bagus Putra Kurnia           | 11.20-11.40 | R 701       |
| 43 | TRA-023   | Institut Bisnis Nusantara                                           | Transformasi Digital Pelaporan Pajak: Analisis Komparatif Tingkat Kepatuhan Wajib Pajak Orang Pribadi Antara Era Djp Online (2024) Dan Coretax (2025)                       | Dr. Subur Harahap            | 10.20-10.40 | R 703       |
| 44 | TRA-024   | Universitas Muhammadiyah Jakarta                                    | Pengaruh Keadilan Pajak, Sanksi Pajak Dan Pemeriksaan Pajak Terhadap Persepsi Wajib Pajak Orang Pribadi Mengenai Tax Evasion                                                | Agus Hendrawan               | 10.40-11.00 | R 703       |
| 45 | FACM-027  | Indonesia Banking School                                            | Pengaruh Adjusted Value Added Intellectual Coefficient Terhadap Valuasi Perusahaan Asuransi Di Indonesia: Mediasi Profitabilitas Dan Moderasi Risiko Underwriting Periode   | Khu Sumiati                  | 11.00-11.20 | R 703       |

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| 46 | FACM-028 | Universitas Trisakti                    | Determinasi Kualitas Pelaporan Keuangan : Peran Financial Distress, Intensitas Research And Development, Dan Leverage Pada Perusahaan Healthcare Di BEI  | Cicely Delfina Harahap                                | 11.20-11.40 | R 703       |
| 47 | CSRS-003 | STIE Trisakti                           | Penilaian Perusahaan Oleh Investor Melalui Pengungkapan Keberlanjutan Dan Manajemen Risiko                                                               | Nico Alexander                                        | 10.20-10.40 | R 704       |
| 48 | TRA-021  | Matana University                       | Pengaruh Tingkat Pengetahuan Mahasiswa Akuntansi Tentang Ekonomi Hijau Dan Pajak Karbon Terhadap Minat Investasi Hijau Di Indonesia                      | Stefanni Lorence Alex Sandra                          | 10.40-11.00 | R 704       |
| 49 | FACM-022 | Universitas Bhayangkara Jakarta Raya    | Analisis Piutang Usaha, Hutang Usaha Terhadap Arus Kas Pada Pt. Surteckariya Indonesia                                                                   | Endah Prawesti Ningrum                                | 11.00-11.20 | R 704       |
| 50 | FACM-025 | Universitas Katolik Indonesia Atma Jaya | Analisis Pengaruh Green Banking Disclosure, Profitabilitas, Loan To Deposit Ratio, Dan Ukuran Perusahaan Terhadap Nilai Perusahaan Pada Sektor Perbankan | Loh Wenny Setiawati, S.E., M.Ak., Cpa (Aust.), Certda | 11.20-11.40 | R 704       |
| 51 | FACM-030 | Universitas Multimedia Nusantara        | Financial Resilience And Market Valuation In Indonesia'S Consumer Staples Sector: Evidence From The Post-Pandemic Recovery Period (2021-2024)            | Nicolaus Wahana Darato                                | 11.40-12.00 | R 704       |
| 52 | PSA-003  | Universitas Bhayangkara Jakarta Raya    | Menakar Efektivitas Dana Bantuan Sosial Dan Dana Desa Di Pulau Jawa                                                                                      | Wakhid Ansori                                         | 09.50-10.10 | R 705       |
| 53 | CSRS-023 | Universita Trisakti                     | Integrating Corporate Governance And Sustainability Accounting For Fiscal Sustainability: Evidence Of Vat From Asean                                     | Yuana Jatu Nilawati                                   | 10.20-10.40 | R 705       |

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| 54 | CSRS-025 | Institut Bisnis Nusantara                                    | Financial Performance Or Governance Pressure? Explaining Esg Disclosure Through Profitability, Ownership And Firm Size                                                                                                  | Mf Christiningrum          | 10.40-11.00 | R 705       |
| 55 | TRA-003  | Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Jakarta | The Impact Of Green Tax And Green Finance On Green Technology And It'S Implications For Sustainability Reporting: An Experimental Approach                                                                              | Eva Herianti               | 10.20-10.40 | R 706       |
| 56 | TRA-004  | STIE Indonesia Banking School                                | Peran Profitabilitas Dalam Memoderasi Pengaruh Thin Capitalization Dan Fixed Asset Intensity Terhadap Agresivitas Pajak                                                                                                 | Salsabila Rezkika Resti    | 10.40-11.00 | R 706       |
| 57 | TRA-005  | Matana University                                            | Pengaruh Penerapan Sistem Coretax Dan Kualitas Layanan Digital Terhadap Kepatuhan Wajib Pajak Melalui Kepuasan Wajib Pajak Sebagai Variabel Intervening                                                                 | Yant Septian Putra         | 11.00-11.20 | R 706       |
| 58 | TRA-010  | Matana University                                            | Kepatuhan Pajak Generasi Milenial: Perspektif Moral, Pengetahuan, Dan Kesadaran                                                                                                                                         | Hotma Glorya Ika Sari      | 11.20-11.40 | R 706       |
| 59 | TRA-017  | INSTITUTE OF BUSINESS AND INFORMATICS (IBI) KOSGORO 1957     | The Influence Deferred Tax Assets, Deferred Tax Expenses, And Corporate Governance On Earnings Management (Empirical Study Of Manufacturing Companies Listed On The Indonesian Stock Exchange For The Period 2019-2023) | Naisa Sovie                | 11.40-12.00 | R 706       |
| 60 | TRA-018  | UNIVERSITAS NASIONAL                                         | Understanding The Implementation Of Ter Policy On Article 21 Income Tax A Case Study Of Government Payroll Administration                                                                                               | Yuarkhan Ariq Lukman Hakim | 10.20-10.40 | R707        |

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| 61 | TRA-025  | Trisakti School of Management                                                           | The Effect Of Leverage, Transfer Pricing, And Intensity On Tax Aggressiveness In Manufacturing Companies                                                               | Yohanes              | 10.40-11.00 | R707        |
| 62 | TRA-001  | STIE IBS                                                                                | Tax Avoidance: Dipengaruhi Oleh Corporate Social Responsibility, Dewan Komisaris Independen, Komite Audit, Dan Kepemilikan Institusional Pada Perusahaan Sektor Energi | Faiza Aldira         | 11.00-11.20 | R707        |
| 63 | CSRS-009 | UNIVERSITAS PAMULANG                                                                    | Pengaruh Pertumbuhan Laba Dan Corporate Governance Terhadap Nilai Perusahaan Dengan Corporate Social Responsibility (Csr) Sebagai Variabel Moderasi                    | Suciati Muanifah     | 11.20-11.40 | R707        |
| 64 | CSRS-017 | Faculty of Economics and Business, Syarif Hidayatullah State Islamic University Jakarta | The Impact Of Carbon Emission Disclosure, Independent Commissioners, And Institutional Ownership On Corporate Value                                                    | Ghina Fairuz Hapsari | 10.20-10.40 | R 710       |
| 65 | CSRS-020 | Institut Bisnis Nusantara                                                               | Bridging The Green Gap: Does Audit Committee Effectiveness Moderate The Impact Of Carbon Emission Disclosure On Firm Value?                                            | Tita Nurvita         | 10.40-11.00 | R 710       |
| 66 | CSRS-026 | Universitas Multimedia Nusantara                                                        | Profitabilitas, Umur Dan Ukuran Perusahaan Pada Pengungkapan Laporan Keberlanjutan Perusahaan Energi                                                                   | Patricia Diana       | 11.00-11.20 | R 710       |

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| 67 | CSRS-027 | Department of Accounting,<br>Faculty of Business, Sampoerna<br>University | The Impact of ESG Performance and Financial<br>Performance on Earnings Management in<br>Japanese Technology Firms                                                         | Christopher Arnold<br>Pangemanan | 11.20-11.40 | R 710       |
| 68 | CSRS-012 | Universitas Pelita Harapan                                                | Esg Dan Nilai Perusahaan: Apakah Struktur<br>Kepemilikan Berpengaruh?                                                                                                     | Mulyadi Noto<br>Soetardjo        | 10.20-10.40 | R 201       |
| 69 | FACM-016 | Universitas Utpadaka Swatika                                              | Peran Mediasi Serial Dalam Determinan<br>Voluntary Green Behavior                                                                                                         | Ronald Tehupuring                | 10.40-11.00 | R 201       |
| 70 | CSRS-013 | STIE Indonesia Banking School                                             | Pengaruh Sustainability Reporting Dan Efisiensi<br>Operasional Terhadap Nilai Perusahaan Pada<br>Perusahaan Manufaktur Consumer Non<br>Cyclicals Di Bei Periode 2020-2024 | Amelia Reza Putri                | 11.00-11.20 | R 201       |
| 71 | CGFA-007 | Institute of Business and<br>Informatics Kosgoro 1957                     | Hexagon Fraud Analysis On Fraudulent<br>Financial Reporting                                                                                                               | Nove Savela                      | 11.20-11.40 | R 201       |
| 72 | CSRS-028 | Department of Accounting,<br>Faculty of Business, Sampoerna<br>University | ESG Practices and Financial Performance:<br>Evidence from Japanese Companies                                                                                              | James Seby<br>Coronado Bacus     | 11.40-12.00 | R 201       |

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| 73 | AISAE-008 | Institute of Business and Informatics (IBI) Kosgoro 1957 | Analysis Of Factors Affecting The Implementation Of Whistleblowing Systems (An Empirical Study On Banking Companies Listed On The Indonesia Stock Exchange In 2019–2023) | Ahda Nuqoyah          | 13.10-13.30 | R 701                         |
| 74 | AISAE-009 | Institute of Business and Informatics (IBI) Kosgoro 1957 | The Effect Of Internal Audit, Internal Control, And Whistleblowing System On Fraud Prevention                                                                            | Alfares Agape Ramma   | 13.30-13.50 | R 701                         |
| 75 | AISAE-010 | STIE Indonesia Banking School                            | Audit Report Lag In Energy Companies: The Role Of Audit Committee Effectiveness, Solvency, Profitability, Operational Complexity, And Auditor Reputation                 | Khairunnisa Hasnanda  | 13.50-14.10 | R 701                         |
| 76 | MBA-003   | Matana University                                        | Transformasi Digital Dan Perubahan Institusional: Bagaimana Umkm Menegosiasikan Praktik Akuntansi Manajemen Tradisional Ke Digital                                       | Floencia Irena Lawita | 13.10-13.30 | R 703                         |
| 77 | TRA-013   | Universitas Pelita Harapan                               | Pengaruh Beban Pajak, Ukuran Perusahaan, Dan Aset Tidak Berwujud Terhadap Penghindaran Pajak Pada Perusahaan Yang Terdaftar Di Bursa Efek Indonesia                      | Renna Magdalena       | 13.30-13.50 | R 703                         |
| 78 | FACM-006  | Universitas Dirgantara Marsekal Suryadarma               | Sustainable Development Goals: Integrating Green Taxes To Drive Esg Performance In Indonesia                                                                             | Amor Marundha         | 13.10-13.30 | R 704                         |
| 79 | AISAE-007 | Universitas Nasional                                     | Financial Distress, Firm Growth, Firm Size, Firm Complexity, And Audit Delay                                                                                             | Nabila Andani         | 13.30-13.50 | R 704                         |
| 80 | MBA-001   | Universitas Jenderal Soedirman                           | Faktor Manajerial Dan Lingkungan Terhadap Risiko Gagal Bayar Pada Usaha Mikro                                                                                            | Eliada Herwiyanti     | 08.30-08.50 | Online Sesi 1_Breakout Room 1 |

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| 81 | CGFA-002 | Udayana University                                    | The Effect Of Self-Efficacy, Internal Locus Of Control, And Village Apparatus Competence On The Prevention Of Village Fund Fraud      | Ni Made Putri Ari Utarini | 08.50-09.10 | Online Sesi 1_Breakout Room 1 |
| 82 | MBA-004  | Faculty of Economics and Business, Udayana University | The Influence Of Emotional Intelligence, Self-Efficacy, And Learning Interest On The Non-Academic Achievement Of Accounting Students  | Putu Ari Kammani          | 09.10-09.30 | Online Sesi 1_Breakout Room 1 |
| 83 | MBA-005  | Udayana University                                    | The Effects Of Herding, Risk Perception, And Financial Technology On Personal Budget Compliance                                       | Ida Ayu Karina Maheswari  | 09.30-09.50 | Online Sesi 1_Breakout Room 1 |
| 84 | MBA-006  | Udayana University                                    | The Relationship Between Mental Accounting, Social Influence, And Family Income With Budgeting Intentions Among Generation Z Students | A.A. Pramiswari Kedisan   | 09.50-10.10 | Online Sesi 1_Breakout Room 1 |
| 85 | FACM-014 | Universitas Mercu Buana                               | The Influence Of Independent Commissioners, Firm Size, And Leverage On Financial Statement Integrity                                  | Aulia Rahma Putri Wijaya  | 10.10-10.30 | Online Sesi 1_Breakout Room 1 |
| 86 | FACM-004 | Sekolah Tinggi Ilmu Ekonomi Trisakti                  | Pengaruh Moderasi Audit Quality Pada Ownership Structure Serta Political Connection Dan Executive Character Terhadap Tax Avoidance    | Triwahyu Pambagyo Sentosa | 08.30-08.50 | Online Sesi 1_Breakout Room 2 |
| 87 | FACM-018 | Bina Insani University                                | Financial Determinants Of Corporate Tax Avoidance: Evidence From Indonesia'S Transportation And Logistics Sector                      | Windy Nabil Isfirman      | 08.50-09.10 | Online Sesi 1_Breakout Room 2 |
| 88 | FACM-020 | Bina Insani University                                | The Effect Of Diversification Strategy, Profitability, And Leverage On Stock Returns Of European Football Clubs                       | Huda Aulia Rahman         | 09.10-09.30 | Online Sesi 1_Breakout Room 2 |

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| 89 | FACM-007  | Universitas Kristen Krida Wacana                   | The Level Of Profitability And External Audit On Earnings Management                                                                                                           | Febriani Cristina<br>Susianti Magdalena | 09.30-09.50 | Online Sesi 1_Breakout Room 2 |
| 90 | PSA-001   | Universitas Pembangunan Nasional "Veteran" Jakarta | Assessing How Governance And Financial Reporting Quality Shape Anti-Corruption Outcomes In Indonesian Provincial Governments                                                   | Musyaffa'<br>Muhammad Thoriq            | 09.50-10.10 | Online Sesi 1_Breakout Room 2 |
| 91 | AISAE-016 | UPN Veteran Jakarta                                | Analysis Of Issues In The Implementation Of Isak 16 Regarding The Recognition Of Concession Assets In Port And Dredging Service Companies (Case Study On The Audit Of PT. ...) | Hilmi Febryan                           | 08.30-08.50 | Online Sesi 1_Breakout Room 3 |
| 92 | AISAE-001 | Universitas Kristen Krida Wacana (UKRIDA)          | The Effect Of The Use Of Artificial Intelligence (Ai), Auditor Competence, And Time Pressure On Audit Quality                                                                  | Fresia Elisabeth                        | 08.50-09.10 | Online Sesi 1_Breakout Room 3 |
| 93 | FACM-015  | Universitas Nasional                               | The Effect Of Profitability, Company Growth, And Sustainable Reporting On Company Value With Good Corporate Governance Mechanisms As A Moderating Variable                     | Dzaki Alfarabi                          | 09.10-09.30 | Online Sesi 1_Breakout Room 3 |
| 94 | AISAE-013 | Universitas Multimedia Nusantara                   | Dampak Implementasi Artificial Intelligence Terhadap Kualitas Audit, Agility Audit, Etika Audit, Dan Masa Depan Internal Auditor                                               | Ledya Akmal Sb                          | 09.30-09.50 | Online Sesi 1_Breakout Room 3 |
| 95 | AISAE-012 | Udayana University                                 | The Influence Of Artificial Intelligence Adoption On Financial Management Efficiency: A Conceptual Study In Technology-Based Property Companies                                | Anasthasia Regina Sukma                 | 09.50-10.10 | Online Sesi 1_Breakout Room 3 |
| 96 | TRA-002   | Kalbis University                                  | Low Tax Compliance In The Service And Transportation Sectors: A Review Of Accounting Knowledge, Internal Control, And Digital Innovation                                       | Annisa Nur Fatimah                      | 10.20-10.40 | Online Sesi 2_Breakout Room 4 |

| No  | ID Paper  | Affiliation                  | Title of Full Paper                                                                                                                                                                                                                                                   | Presenter                            | Time        | Room Onsite                   |
|-----|-----------|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------|-------------------------------|
| 97  | FACM-003  | Universitas Pancasila        | Pengaruh Tax Avoidance Dan Leverage Terhadap Cost Of Debt Dengan Size Sebagai Variabel Moderasi: Perusahaan Terdaftar Di Indeks Lq45                                                                                                                                  | Faruq Al-Fadllani                    | 10.40-11.00 | Online Sesi 2_Breakout Room 4 |
| 98  | TRA-006   | Udayana University           | Determinants Of Accounting Students' Interest In Becoming Tax Consultants                                                                                                                                                                                             | Ni Kadek Bintang Adi Agustini        | 11.00-11.20 | Online Sesi 2_Breakout Room 4 |
| 99  | TRA-007   | UNIVERSITAS UDAYANA          | The Effect Of Tax Understanding And Tax Authority Service On Hotel Taxpayer Compliance With Risk Preference As A Moderator                                                                                                                                            | Anak Agung Ngurah Winata Wirasuputra | 11.20-11.40 | Online Sesi 2_Breakout Room 4 |
| 100 | AISAE-003 | Universitas Pamulang         | The Impact Of The Relationship Between Accounting Information Systems And Customer Relationship Management On Business Sustainability                                                                                                                                 | Afridayani                           | 11.40-12.00 | Online Sesi 2_Breakout Room 4 |
| 101 | CSRS-005  | Universitas Pembangunan Jaya | Pengaruh Environmental Performanace, Material Flow Cost Accounting, Dan Green Accounting Terhadap Sustainable Development Dengan Firm Size Sebagai Moderator                                                                                                          | Amandha Putri Julianti               | 10.20-10.40 | Online Sesi 2_Breakout Room 5 |
| 102 | TRA-008   | Universitas Pembangunan Jaya | Pengaruh Efisiensi Kinerja Keuangan, Komisaris Independen, Dan Hubungan Istimewa Terhadap Tax Avoidance Di Sektor Infrastruktur Dengan Kepemilikan Institusional Sebagai Variabel Moderasi (Studi Empiris Perusahaan Sektor Infrastruktur Terdaftar Di Bei 2020-2024) | Annisa Ramadhiani Aulia Putri        | 10.40-11.00 | Online Sesi 2_Breakout Room 5 |

| No  | ID Paper | Affiliation                                            | Title of Full Paper                                                                                                                                                                                    | Presenter                      | Time        | Room Onsite                   |
|-----|----------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-------------|-------------------------------|
| 103 | CGFA-003 | Universitas Pembangunan Jaya                           | Pengaruh Risiko Kredit, Risiko Likuiditas, Dan Good Corporate Governance Terhadap Pertumbuhan Laba: Studi Empiris Pada Perusahaan Perbankan Yang Terdaftar Pada Bursa Efek Indonesia Periode 2020-2024 | Adzka Arrivo Aryaputra         | 11.00-11.20 | Online Sesi 2_Breakout Room 5 |
| 104 | MBA-008  | Universitas Muhammadiyah Palu                          | The Phenomenon Of Fear Of Missing Out (Fomo) And Its Impact On The Personal Financial Accounting Of Generation Z At The Palu City Hall Ramadan Market                                                  | Alviani Ariska                 | 11.20-11.40 | Online Sesi 2_Breakout Room 5 |
| 105 | CGFA-006 | Krida Wacana Christian University                      | Corporate Governance Failures And Strategic Inconsistencies: A Rumelt Based Evaluation Of Troubled Indonesian Financial Institutions (Asabri, Indosurya, And Jiwasraya, 2015 -2024)                    | Deni Iskandar                  | 11.40-12.00 | Online Sesi 2_Breakout Room 5 |
| 106 | CSRS-006 | Faculty of Economics and Business, Universitas Udayana | The Effect Of Good Corporate Governance, Firm Size, And Profitability On Sustainability Report Disclosure                                                                                              | Ngakan Yoga Mahardika          | 10.20-10.40 | Online Sesi 2_Breakout Room 6 |
| 107 | CSRS-007 | Fakultas Ekonomi dan Bisnis Universitas Udayana        | The Effect Of Capital Expenditure, Debt Ratio, And Media Exposure On The Extent Of Carbon Emissiondisclosure                                                                                           | Ida Ayu Intan Fridayanti       | 10.40-11.00 | Online Sesi 2_Breakout Room 6 |
| 108 | CSRS-008 | Udayana University                                     | The Effect Of Environmental Performance And Carbon Emission Intensity On The Disclosure Of Carbon Emissions With Institutional Ownership As A Moderation Variable                                      | I Made Widhiantara Jaya Kusuma | 11.00-11.20 | Online Sesi 2_Breakout Room 6 |
| 109 | CSRS-010 | Buana Perjuangan Karawang University                   | Analysis Of The Implementation Of Sustainability Accounting At Perumdam Tirta Tarum Karawang                                                                                                           | Lussy Farida                   | 11.20-11.40 | Online Sesi 2_Breakout Room 6 |

| No  | ID Paper | Affiliation                                      | Title of Full Paper                                                                                                                                | Presenter                         | Time        | Room Onsite                   |
|-----|----------|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------|-------------------------------|
| 110 | CIA-001  | Universitas Pamulang                             | Exploring The Drivers Of Accounting Prudence Among Basic Materials Companies In Indonesia                                                          | Erika Astriani Aprilia            | 11.40-12.00 | Online Sesi 2_Breakout Room 6 |
| 111 | PSA-002  | UPN Veteran Jakarta                              | Discretionary Expenditure And Fixed Asset Acquisition: Their Influence On Internal Control System Weaknesses In Local Government                   | Celcia Gustina Maharani           | 10.20-10.40 | Online Sesi 2_Breakout Room 7 |
| 112 | TRA-020  | Universitas Kristen Krida Wacana                 | Analysis Of Tax Consultant Perceptions On The Use Of The Core Tax Administration System (Ctas)                                                     | Jason Renaldi Kristianto          | 10.40-11.00 | Online Sesi 2_Breakout Room 7 |
| 113 | TRA-014  | Universitas Bina Insani                          | Kualitas Pelayanan Pajak, Tarif Pajak Dan Kemudahan Pembayaran Pajak Terhadap Kepatuhan Wajib Pajak                                                | Iren Meita                        | 11.00-11.20 | Online Sesi 2_Breakout Room 7 |
| 114 | TRA-015  | Universitas Bina Insani                          | Pengaruh Intensitas Modal, Leverage, Dan Ukuran Perusahaan Terhadap Tax Avoidance Pada Perusahaan Subsektor Makanan Dan Minuman                    | Sri Yuli Ayu Putri, S.S.T., M.Ak. | 11.20-11.40 | Online Sesi 2_Breakout Room 7 |
| 115 | CSRS-022 | Universitas Pembangunan Nasional Veteran Jakarta | Sustainability Reporting And Greenwashing: Implications For Transparency And Firm Value A Systematic Literature Review                             | Sevia Dian Saraswati              | 11.40-12.00 | Online Sesi 2_Breakout Room 7 |
| 116 | CGFA-001 | UIN Malang                                       | Idiosyncratic Volatility And Firm Financial Stability: The Moderating Role Of Good Corporate Governance In Indonesian Energy Companies (2018–2024) | Novia Hanida M                    | 10.20-10.40 | Online Sesi 2_Breakout Room 8 |
| 117 | CSRS-001 | Universitas Airlangga                            | Sustainable Finance Transformation Of Bank Banten 2020-2024: Challenges And Strategies                                                             | Okta Sindhu Hartadinata           | 10.40-11.00 | Online Sesi 2_Breakout Room 8 |

| No  | ID Paper | Affiliation                                           | Title of Full Paper                                                                                                                                                                                                                  | Presenter              | Time        | Room Onsite                   |
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| 118 | ARAE-001 | Universitas Surabaya                                  | The Efficacy Of Experiential Learning In Cultivating Empathy And Professional Ethics Within Undergraduate Accounting Programs In Australia                                                                                           | Lucya Erlinda Sonia    | 11.00-11.20 | Online Sesi 2_Breakout Room 8 |
| 119 | CSRS-002 | Universitas Pancasila                                 | Pengaruh Pengungkapan Sustainability Reporting Terhadap Nilai Perusahaan Dengan Profitabilitas Sebagai Variabel Moderasi Pada Perusahaan Sektor Consumer Non-Cyclicals                                                               | Salma Atikah           | 11.20-11.40 | Online Sesi 2_Breakout Room 8 |
| 120 | FACM-010 | Faculty of Economics and Business, Udayana University | Determinants Of The Speed Of Financial Report Publication                                                                                                                                                                            | Wira Surya Adinata     | 11.40-12.00 | Online Sesi 2_Breakout Room 8 |
| 121 | CSRS-029 | Universitas Pancasila                                 | THE INFLUENCE OF ROA AND INSTITUTIONAL OWNERSHIP ON CED WITH ENVIRONMENTAL PERFORMANCE AS A MODERATING VARIABLE IN MINING COMPANIES LISTED ON THE IDX FOR PERIOD 2019-2024                                                           | Bondan Mahardhika U    | 12.00-12.20 | Online Sesi 2_Breakout Room 8 |
| 122 | MBA-002  | Universitas Pancasila                                 | Beyond Consumer Choice Architecture: A Systematic Literature Review Of Digital Nudging In Accounting And Ethical Decision-Making                                                                                                     | Winda Wulandari        | 10.20-10.40 | Online Sesi 2_Breakout Room 9 |
| 123 | FACM-008 | Universitas Pancasila                                 | The Role Of Information And Communication Technology (Ict) In Moderating The Relationship Between Macroeconomic Variables And Foreign Direct Investment On Sustainable Development                                                   | Aaliyah Putri Sujana   | 10.40-11.00 | Online Sesi 2_Breakout Room 9 |
| 124 | FACM-009 | Universitas Pembangunan Jaya                          | The Effect Of Non-Performing Loans (Npl) And Operational Efficiency On Post-Merger Banks' Financial Risk With Good Corporate Governance As A Moderation (Empirical Study On Banking Companies In Indonesia For The Period 2020-2024) | Miranda Dwiyanti Putri | 11.00-11.20 | Online Sesi 2_Breakout Room 9 |

| No  | ID Paper  | Affiliation                                          | Title of Full Paper                                                                                                                                      | Presenter               | Time        | Room Onsite                    |
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| 125 | FACM-011  | Universitas Pancasila                                | Determinants Of Dividend Policy: The Role Of Institutional Ownership And Financial Performance In Indonesian Food And Beverage Companies                 | Viona Putri Ramadhani   | 11.20-11.40 | Online Sesi 2_Breakout Room 9  |
| 126 | FACM-012  | Pembangunan Jaya University                          | The Effect Of Sales Growth, Account Receivable Turnover, And Firm Age On Financial Distress With Industry Competition Intensity As A Moderating Variable | Elizabeth Veronica Ete  | 11.40-12.00 | Online Sesi 2_Breakout Room 9  |
| 127 | AISAE-005 | Mercu Buana University                               | The Effect Of Accounting Digitization, Audit Quality And Company Size On The Quality Of Financial Statements                                             | Andhika Permana Agustin | 10.20-10.40 | Online Sesi 2_Breakout Room 10 |
| 128 | FACM-029  | Universitas Katolik Indonesia Atma jaya              | Determinan Kinerja Keuangan Pada Perbankan Di Indonesia Dengan Variabel Moderasi Capital Adequacy Ratio                                                  | Stevanny Amelia Chandra | 10.40-11.00 | Online Sesi 2_Breakout Room 10 |
| 129 | FACM-017  | Perbanas Institute Jakarta                           | Analysis Of Factors Affecting Timeliness Of Financial Reporting                                                                                          | Jasman                  | 11.00-11.20 | Online Sesi 2_Breakout Room 10 |
| 130 | FACM-021  | Magister Akuntansi, IKPIA Perbanas Institute Jakarta | Does IFRS 16 (PSAK 116) Affect Financial Performance? The Moderating Effect of Firm Size                                                                 | Winny Salma Nur Azizah  | 11.20-11.40 | Online Sesi 2_Breakout Room 10 |
| 131 | FACM-019  | Universitas Bina Insani                              | The Influence Of Capital Structure, Company Size, And Profitability On The Value Of Banking Companies                                                    | Muhammad                | 11.40-12.00 | Online Sesi 2_Breakout Room 10 |